



General Assembly

**Amendment**

January Session, 2009

LCO No. 8154

**\*SB0037908154SD0\***

Offered by:

SEN. STILLMAN, 20<sup>th</sup> Dist.

REP. SHARKEY, 88<sup>th</sup> Dist.

SEN. COLEMAN, 2<sup>nd</sup> Dist.

REP. HEWETT, 39<sup>th</sup> Dist.

SEN. MAYNARD, 18<sup>th</sup> Dist.

REP. MOUKAWSHER, 40<sup>th</sup> Dist.

To: Subst. Senate Bill No. 379

File No. 240

Cal. No. 228

**"AN ACT ESTABLISHING A LAND VALUE TAXATION PILOT PROGRAM."**

1 Strike everything after the enacting clause and substitute the  
2 following in lieu thereof:

3 "Section 1. (NEW) (*Effective from passage*) (a) The Secretary of the  
4 Office of Policy and Management shall establish a pilot program in a  
5 single municipality whereby the municipality selected shall develop a  
6 plan for implementation of land value taxation that (1) classifies real  
7 estate included in the taxable grand list as (A) land or land exclusive of  
8 buildings, or (B) buildings on land; and (2) establishes a different mill  
9 rate for property tax purposes for each class, provided the higher mill  
10 rate shall apply to land or land exclusive of buildings. The different  
11 mill rates for taxable real estate in each class shall not be applicable to  
12 any property for which a grant is payable under section 12-19a or 12-  
13 20a of the general statutes.

14 (b) To be eligible for the program a municipality shall (1) be a  
 15 distressed municipality, as defined in subsection (b) of section 32-9p of  
 16 the general statutes; (2) have a population of not more than twenty-six  
 17 thousand; and (3) have a city manager and city council form of  
 18 government. The secretary shall establish an application procedure  
 19 and any other criteria for the program. The secretary shall not select a  
 20 municipality for the pilot program unless the legislative body of the  
 21 municipality has approved the application. The secretary shall send a  
 22 notice of selection for the pilot program to the chief executive officer of  
 23 the municipality.

24 (c) After receipt of the notice of selection provided by the Secretary  
 25 of the Office of Policy and Management pursuant to subsection (b) of  
 26 this section, the chief executive officer of such municipality shall  
 27 appoint a committee consisting of relevant taxpayers and stakeholders  
 28 to prepare a plan for implementation of land value taxation. Such plan  
 29 shall (1) provide a process for implementation of differentiated tax  
 30 rates; (2) designate geographic areas of the municipality where the  
 31 differentiated rates shall be applied; and (3) identify legal and  
 32 administrative issues affecting the implementation of the plan. The  
 33 chief executive officer, the assessor and the tax collector of the  
 34 municipality shall have an opportunity to review and comment on the  
 35 plan. On or before December 31, 2009, and upon approval of the plan  
 36 by the legislative body, the plan shall be submitted to the joint  
 37 standing committees of the General Assembly having cognizance of  
 38 matters relating to planning and development and to finance, revenue  
 39 and bonding."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section